

Exhibit 31

From: Ben-Jacob, Michael <Michael.Ben-Jacob@kayescholer.com>
To: 'Jerome Lhote'; Adam LaRosa; jhvm@rossteq.com
CC: Richard Markowitz
Sent: 4/4/2016 2:25:17 PM
Subject: RE: welcome back



All,

I assume we are speaking here about partnerships that are plan sponsors. In that context, I believe the thinking is that we should NOT terminate these partnerships – even if there is no current business activity. Among the many issues we have addressed connect to these partnerships is that the plans for which they are sponsored must have been formed with the intention of embarking on a permanent or long term business enterprise, otherwise the bona fides of the plan can be questioned. I believe that the thinking was that the partnerships will continue to receive some consulting income and minimum contributions to the plans should be made annually at least for the next several years.

Let me know if this requires further discussion or if I have missed something.

Regards.

mbj

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From: Jerome Lhote [mailto:jlhote@maplept.com]
Sent: Monday, April 04, 2016 1:21 PM
To: Adam LaRosa; jhvm@rossteq.com
Cc: Richard Markowitz; Ben-Jacob, Michael
Subject: RE: welcome back

The concept was that the partnership no longer has any activity so we file a final return. We could also keep it open and not file until there are activities again if ever

From: Adam LaRosa
Sent: Monday, April 04, 2016 12:54 PM
To: jhvm@rossteq.com
Cc: Jerome Lhote <jlhote@maplept.com>; Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholer.com>
Subject: RE: welcome back

Sorry John – Debate – not the right word. We agree that all should be on the same page thus the purpose of my email.

We can wait on Mike to chime in.

Best Regards,

Adam La Rosa
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From: John van Merkensteijn [<mailto:jhvm@rossteq.com>]

Sent: Monday, April 04, 2016 12:24 PM

To: Adam LaRosa <alarosa@argremgt.com>

Cc: Jerome Lhote <jlhote@maplept.com>; Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholar.com>

Subject: Re: welcome back

I'm not debating I'm just asking what people think and why we want to do this I think the basic rule of thumb we're operating under is not to change anything until we find out what's happening

John H van Merkensteijn,III
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Sent from my iPhone

On Apr 4, 2016, at 12:22 PM, Adam LaRosa <alarosa@argremgt.com> wrote:

Adding Jerome to this debate.

Best Regards,

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From: John van Merkensteijn [<mailto:jhvm@rossteq.com>]

Sent: Monday, April 04, 2016 12:21 PM

To: Adam LaRosa <alarosa@argremgt.com>

Cc: Richard Markowitz <rich@routtcapital.com>; Michael Ben-Jacob <michael.ben-jacob@kayescholar.com>

Subject: Re: welcome back

I'm not sure that's a good idea to terminate the third-party partnerships and file a final tax return in the circumstances today I would defer making any changes to anything until we get some clarity about what's happening but I would like to hear what Michael thinks and what Rich thinks

If were doing this just to save money I don't think that's the right motivation if there's another motivation I need to understand it

John H van Merkensteijn,III

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Sent from my iPhone

On Apr 4, 2016, at 12:17 PM, Adam LaRosa <alarosa@argremgt.com> wrote:

Did you see my other email – you ok to file those returns final?

Best Regards,

Adam La Rosa
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From: John van Merkenstein [mailto:jhvm@rossteq.com]
Sent: Monday, April 04, 2016 11:15 AM
To: Adam LaRosa <alarosa@argremgt.com>
Subject: welcome back

how was your vacation?

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